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10 February 1958

MEMORANDUM FOR THE RECORD IN LIEU OF FOUR POSITION DESCRIPTIONS

SUBJECT: Position Classification Survey of TAS Professional Positions

1. On Friday, 7 February 1958, a detailed discussion was held with the Chief of the Technical Accounting Staff, [redacted] 25X1A9a
25X1A9a [redacted] with respect to the request to reclassify two (2) positions within the Staff (Request to upgrade M-294 from a GS-14 to a GS-15 and request to upgrade M-192 from a GS-12 to a GS-13). An effort was made to draw the relationship between the eleven professional positions within the Staff so as to determine at what respective levels the positions were actually operating. The span of time which has lapsed since the positions were last examined ranges all the way from three to six years in length.

2. There are four (4) broad areas of program specialty within the Staff and these areas are: (a) General Accounting as practiced within the Office of the Comptroller and the decentralized SF operations elsewhere within the Agency, (b) Regulatory issuances, (c)
25X1A Proprietary, [redacted] and other special project and accounting problems, and (d) Property accounting. There are three Senior Accountants responsible for a combination of these four areas and they exercise subject matter jurisdiction over all accomplishments in their respective areas and possess the authority to sign for the Staff as well as make all necessary decisions which aid the finalization of the respective assignments.

3. The current operational distribution of duties and responsibilities is as follows:

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Senior Accountant

	Position #	Specialty	Incumbent's Name	
a.	M 294.01	(General Acctg)	[redacted]	GS-14
25X1A9a b.	M 294.02	(Regulations)		GS-14
c.	M 294.03	(Proprietary & [redacted] Accts as well as Property)		GS-14

25X1C

Accountant

	Position #	Specialty	Incumbent's Name	
*	M 192	(General Acctg)	[redacted]	GS-12
	M 191	(General Acctg)		GS-13
	M 191.02	(General Acctg)		GS-13
25X1A9a **	M 192	(Regulations)		GS-12
***	M 191.01	(Property)		GS-12
	M 191.03	(Property)		GS-13
	M 191.04	(Proprietary & Subsidy Accts)		GS-13

* Positions subject to guidance from incumbent of Senior Accountant position - (M 294.01)

** Position subject to guidance from incumbent of Senior Accountant position - (M 294.02)

***Positions subject to guidance from incumbent of Senior Accountant position - (M 294.03)

4. Position M 294 has been regarded as the operating Deputy Chief, Technical Accounting Staff position for the last eighteen (18) months. The Chief of the Staff was absent for a period of eight (8) months during calendar year 1957 and for approximately 30% of the time during calendar year 1956. This necessitated the delegation of authority to a Deputy to administer the affairs of the Staff. Audit revealed that the Deputy position was not charged with any of the responsibilities common to the positions of Senior Accountants. There were no assignments given in the assignment book to the Deputy Chief of the Staff. The Deputy Chief position will and has assumed responsibility for reviewing all finalized material being officially released from the Staff. The Deputy Chief has full responsibility for making decisions

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and signing Staff documents in the absence and presence of superior. The scope and extent of the contacts and liaison conducted by the incumbent of the Deputy position is as varied and high-level as that carried on by the Chief, TAS. The Deputy Chief position is charged with the responsibility of integrating and giving guidance to subordinates in extremely complex areas where the finalization or completed effort is at stake, and thus expedites the preparation of reports and findings, based on overall Staff procedural and technical knowledge.

5. An effort was made by the Position Evaluation Officer for the Office of the Comptroller to determine the scope of the current activities of the Technical Accounting Staff. The best way to determine this was to review the pending assignments charged to the Staff. The scope and complexity of the Staff's operations are indicated by the enumeration and description of the following assignments:

a. The feasability of adapting the 650 Computer (Ramac) to the Office of Logistics operation

b. The feasability of adapting the 650 Computer (Ramac) to additional Office of the Comptroller and Office of Personnel operations

c. A new procedure for the payrolling of Staff Employee personnel on Confidential Funds (A manual consisting of 250 pages)

25X1A6a

d. A feasability study regarding the proposed use of vouchered funds in the payrolling of personnel at [redacted]

e. A study involving the adjustment of regular and overtime salary charges for detailed personnel (A determination to make personnel actually in a detail status chargeable to the allotment of the gaining office while in this status)

f. Technical accounting problems relating to proprietary projects (e.g. nature of and type of balance sheets and profit and loss statements)

g. The establishment of accounting systems for particular cover companies

h. The consolidation of project accounting records with Class A accounting records

i. The establishment of a set of official records to reflect the status of the assets of a particular project

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j. The procedure for maintaining deposits with the General Services Administration for the purpose of procurement

k. The revision of the Class A accounting and reporting procedures handbook

25X1A [redacted]

m. The establishment of a handbook on procedures for the use of Administrative Assistants, Secretaries and Supervisors in connection with the reporting of fiscal information

n. Current review of the Records Management Program as it relates to the Office of the Comptroller

o. Staff assistance to the Comptroller's Office personnel on the development of the respective phases of the new Financial Management Improvement Program

25X1A p. Annual Accounting for Real Property Owned and Revision of [redacted] Property Accounting Procedure to be adapted to machine methods

6. A salient point which must be bought out in connection with the survey of the four(4) grade level positions is this: The Chief of the Staff receives the assignment initially but is unable to determine the exact scope, complexity, time required or nature of the assignment prior to assigning it to the most experienced Staff member. This means that it is exceedingly difficult to establish the complexity and resultant problems which may arise when an assignment is handed out to the subordinates. So, whereas in many operations initial determination is made by the supervisor as to the complexity of the request and the work is assigned accordingly this can not be done as clearly within TAS. These positions are somewhat similar to research positions in that it is possible to segregate positions according to differences to only a limited extent.

7. The Chief, TAS validated the position descriptions covering the position of the senior Staff position, and those of the GS-14's and GS-13's. He feels that these positions are reasonably accurate and represent the delineation of duties and responsibilities as exercised within his Staff. He states that precedence exists for Staffs such as TAS within other Government Agencies and Departments.

8. Analysis and examination of the positions within TAS revealed that there is no significant bench mark to distinguish the duties and responsibilities carried out by the incumbent in the GS-12 position and those carried out by the incumbents at the GS-13 level.

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This is primarily due to the factor that is outlined in paragraph number six (6). The point here being that the only criteria the Chief or the Deputy possesses in assigning work is not the relative complexity of the pending assignment, but the subject matter proficiency of the Staff member to whom it may be assigned. Consequently detailed analysis failed to show that the current GS-12 position was operating at a level below that of the current GS-13's. It is therefore recommended that the GS-12 position be upgraded to GS-13.

9. With respect to the Deputy position, it has been operating as a full Deputy and audit revealed this point. Since by direction of the DCI and by recommendation of the Comptroller the senior position in the Staff was recently elevated to supergrade status that of a GS-16, it therefore follows that subject position should be recognised as a full Deputy Staff Chief position at the GS-15 level. This recommendation is therefore made that the position be allocated at the GS-15 level.

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[redacted]

Position Evaluation Officer
for the Office of the Comptroller

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